



Shareholders:
Gregory J. Sawko
Mark A. Burroughs

1172 Bent Oaks Drive
Denton, Texas 76210

www.DentonLawyer.com

(940) 382-4357 Telephone
(940) 591-0991 Telecopy

AttyBurroughs@DentonLawyer.com

September 27, 2017

Board of Trustees, Denton Independent
School District
c/o Dr. Jamie Wilson, Superintendent
P.O. Box 2387
Denton, Texas 76202

RE: Request for Resale of Real Property, Account No. R0169278, Struck Off for Non-Payment of Taxes May 5, 2009

Dear Dr. Wilson:

I have received, as property tax attorney for Denton Independent School District, the enclosed request from the Mayor of the City of Corinth, seeking transfer to the City certain real property now being held in trust by Denton ISD on behalf of itself and each taxing entity owed taxes and participating in the tax suit wherein the subject property was struck off. The governing body of each such taxing entity has the authority to give its consent to such a sale directly to the City of Corinth under Section 34.05(i), Texas Property Tax Code. I recommend approval of such a transfer for reasons that shall be set forth herein, and shall briefly outline the long history of this particular account.

This property was platted as a lot consisting of .404 acres adjacent to Oakmont Estates; however, it was in fact a long, narrow drainage feature. The entity holding title to the property, Yorkshire, Inc., ceased to exist in 1998, long prior to the tax sale. Judgment for the unpaid taxes that are dated back to 1997 was received, and an Order of Sale of the property granted, in February 2009 under Cause No. 2008-0026-158. The taxes included in the Judgment totaled \$2,894.50, plus costs of court, against the property which had a Denton Central Appraisal District valuation of \$10,100.00 (which has remained unchanged through 2017).

The property went to tax auction by the Denton County Sheriff's Office on May 5, 2009. No bids were received, so the property was struck off to the lead plaintiff (DISD), as is customary. Although an attempt was made in November and December 2009 to resell the property for any price by Resolution of the DISD Board of Trustees as authorized by Sections 34.05(c) and (d), Texas Property Tax Code, again no bidders offered to acquire the property.

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The property has been the subject of numerous notices of violation for high weeds by the City of Corinth over the years. As none of the taxing entities for which the property is being held in trust pending resale are personally liable for maintaining the struck-off property, no action has occurred to alleviate the issue or resolve the underlying problem.

The City of Corinth has initiated the enclosed request to obtain title to the property in order to maintain it for the health and safety of its citizens. Public sale has been attempted twice with no results. Although DCAD continues to carry a market value on the tract, no taxes have been assessed on the property since strike-off to DISD, an exempt entity. The property does not appear to have any true market value except as a draining feature. The ongoing maintenance of the property is also, of course, problematic.

Based upon the foregoing, I forward the City of Corinth's request for transfer of the subject property and I do recommend that it be so transferred, enabling the City to properly maintain same in the public's interest. The request affixes no "price"; therefore, I request that consent be given to DISD to convey the property at no or only a nominal price.

Please feel free to contact me directly with any questions, comments or suggestions.

Sincerely,

SAWKO & BURROUGHS, P.C.



Mark A. Burroughs
Attorney at Law

MAB/acj

Enclosures